



COSTA RICA

OVERVIEW

Import duty and taxes are due when importing goods into Costa Rica whether by a private individual or a commercial entity. The valuation method is CIF (Cost, Insurance and Freight), which means that the import duty and taxes payable are calculated on the complete shipping value, which includes the cost of the imported goods, the cost of freight, and the cost of insurance. In addition to duty, imports are also subject to Sales Tax, Consumption Tax, GE (VAT on estimated earnings), Golfito Tax, and Law 6946.

SALES TAX

Sales Tax is levied on imports at a standard rate of 13%, or a reduced rate of 10% on some goods, calculated on the sum of the CIF value, applicable duty, Consumption Tax, Law 6946, and GE if applicable.

MINIMUM THRESHOLDS

There is no minimum threshold in Costa Rica. Therefore, duties and taxes are levied on all imports regardless of their value.

Other taxes and custom fees

- Consumption Tax is applicable on some goods at rates between 0% and 95% calculated on the sum of the CIF value and the duty.
- GE (VAT on estimated earnings) is

applicable on some goods at rates between 0% and 125% calculated on the sum of the CIF value, duty, Consumption Tax, Law 6946, and Agrar Tax if applicable,

- Golfito Tax (Tourism Development tax) is applicable on most goods at rates between 1% and 30% calculated on the sum of the CIF value and the duty.
- Law 6946 (National Emergency Law) is applicable on all imports at rates between 0% and 1% calculated on the sum of the CIF value and the duty.



LOCAL CUSTOMS OFFICE *and* CONTACTS

More information on import declaration procedures and import restrictions can be found at the Costa Rica Customs website.

SHIPPING INFORMATION

Ship from the US via FedEx International

Discounted shipping applies to orders over 150 PV

DG items can be shipped via FedEx

For more information contact:

Travis Miller – NFR Manager Latin America | tmiller@youngliving.com

